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DISLT-077-67

13 January 1967

MEMORANDUM FOR: Director of Research and Development
Director of ELINT
Director of Scientific Intelligence
Director of Computer Services
Director of PSAT
ATTENTION : Budget & Fiscal Officers

SUBJECT : Descriptions for Selected Fiscal Data Fields in
the Central Information System

1. The following field definitions for the COMARS (Contract Accounting and Reporting System) have been adopted to assure a common understanding and interpretation among the Offices in preparing inputs for the system.

1. Operating Current Year Budget.

(1) The amounts for this field beginning with the time of the CIA submission to BOB, as amended by BOB in their submission to the President for a particular fiscal year, will agree with Budget Year (third) Column of Form 1276 as presented in the Congressional Budget submission. The effect of subsequent budget cuts and/or reprogramming will be reflected in the "current program" field. On this basis there will be preserved in the Contract Information System a permanent record of all line items supporting the budget request for contract money in each year's Congressional Budget. This practice will be initially adopted for Fiscal Year 1968. The initial input to the Contract Information System for the Budget Year will occur at the time of the preparation of the Office Estimates for the Budget Year (usually July - August preceding 1 July of the Budget Year) -- amounts being proposed (Budget Year Column of Form 1276) will be reflected in one of the following ways:

(a) If a follow-on for a contract is in the data base of the then Current Year the amount will be reflected as "FY + 1."

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(b) If a new contract, a new data record for the Budget Year will be established and the amount will be reflected in the Operating Current Year Budget field.

On this basis the sum of amounts in the FY + 1 field of Current Year data records and in the Operating Current Year Budget field of Budget Year data records will equal the total of the Budget Year (third) Column of the 1976 Form. These amounts will be subject to only two subsequent mandatory changes -- once to agree with the Agency mark-up of the Office Estimate for submission to BOS, and the final change to agree with the BOS "mark-up" of the Congressional Budget (December or January preceding 1 July of the Budget Year). At this time Budget Year amounts previously reflected as "FY + 1" in a Current Year data record will be reflected as appropriate on a data record created for the Budget Year.

(2) Under the above concept the basic fiscal year of a particular data record will never change because such a change would have the effect of transferring the amount of the Current Year Budget to a different fiscal year and would thus destroy the usefulness of this field as a control over items which make up a particular budget.

(3) The total of the Operating Current Year Budget field for FY-1967 data records will be in agreement with the sum of the Current Year (second) Column of the 1976 Form supporting the FY-1966 Office Estimate submission to the Bureau of the Budget -- it is not considered worthwhile at this point in time to reestablish the items which comprised the FY-1967 Contract Budget in the Congressional submission or even of the Current Year Column of the FY-1966 Budget.

b. Current Program.

(1) The amounts for this field will not be required to be inserted until the beginning of the Current Year. The amounts to be used will represent the most recently approved Office program and will reflect changes in

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program requirements identified subsequent to the time of the Congressional Budget submission in the preceding December; the amounts will also reflect the impact of decreases in fund allocations that may occur. The sum of amounts in this field at any time will agree with the latest available allocation of funds for contracts. As contracts are processed for approval, the amount of the "current program" will be changed to agree with the amount obligated unless the obligation is only a partial contract; with remainder to be obligated at a later date. Adjustments in the amount of the current program to agree with the amount obligated will be offset by an adjustment to an "unprogrammed difference" total -- this latter total will be reflected in the current program field of a Current Year data record established specifically for this purpose. It will reflect an accumulation of day-to-day adjustments in funding requirements for specific contract actions pending periodic programming reviews by the Office Director in which formal determination may be made as to planned utilization or absorption as the case may be of the estimated "unprogrammed difference" (may be either a plus or minus amount).

c. Obligated Amount.

This amount will represent the amount of funds formally obligated and will agree at all times with the official financial records of the Agency. Amounts obligated for prior years likewise will agree with the official financial records of the Agency.

c. FY + 1.

This amount for any Current Year data record will represent the amount of funds estimated as required for the Budget Year. This amount will represent a Budget Year planning figure and will be an integral part of the support for the Office budget submission; the amounts may be changed as required to reflect impacts of Agency or SOB mark-ups. Subsequent to the submission to the Bureau of the Budget the amount in this field for Current Year data records may continue to be adjusted as required.

Controller
Directorate of
Science and Technology

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